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Applicants:

Yuji Horie, et al.

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CERTIFICATE OF MAILING

Date of Deposit: January 26, 2006

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AMENDMENT "B" AFTER FINAL ACTION

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Commissioner for Patents

Alexandria, Virginia 22313-1450

Sir:

In response to the Final Office Action dated November 28, 2005 in the above-referenced application, applicant submits REMARKS as follows: